

**UNITED STATE BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN**

IN RE:

David Kwiatkowski

Debtor(s)

Chapter 13

Case No. 10-71359

Judge Thomas J. Tucker

Brian D. Rodriguez (P57194)
GOLD, LANGE AND MAJOROS, PC
Attorney(s) for Debtor(s)
24901 Northwestern Hwy., Suite 444
Southfield, MI 48075
brodriguez@glmipc.com

OBJECTION TO PROOF OF CLAIM OF INTERNAL REVENUE SERVICE

Debtor(s) by and through her attorneys, GOLD, LANGE & MAJOROS, P.C., hereby object to the proof of claim filed by INTERNAL REVENUE SERVICE on the basis that the claim incorrectly states debtor's tax liability for the 2006 income tax year.

WHEREFORE, Debtor(s) pray this Honorable Court will allow the claim of INTERNAL REVENUE SERVICE as follows:

- A. Priority claim for tax year 2006 shall be allowed in the amount of \$5,862.00.
Total Amount of Unsecured Priority Claims shall be \$17,171.90.
Total Amount of Unsecured General Claims shall be \$8,166.31.

Date: December 28, 2010

/s/ Brian D. Rodriguez

Brian D. Rodriguez (P57194)
GOLD, LANGE & MAJOROS, P.C.
24901 Northwestern Hwy., Suite 444
Southfield, MI 48075
(248) 350-8220
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**ORDER GRANTING OBJECTION TO PROOF OF CLAIM OF INTERNAL REVENUE
SERVICE**

This matter having come on for hearing before the Court by way of the objection of the debtor to the allowance of the claim of the above referenced creditor, service having been made with a notice of hearing allowing a thirty (30) day notice pursuant to Bankruptcy Rule 3007, a hearing having been held, the Court having heard the matter in open court and for the reason stated on the record; NOW THEREFORE;

IT IS HEREBY ORDERED that the objection to the Proof of Claim of INTERNAL REVENUE SERVICE is granted as follows: **[Only provisions checked below apply]**

- Priority Claim for income tax year 2006 shall be \$5,862.00.
- The total amount of unsecured priority claims shall be allowed in the amount of \$17,171.90.
- The total amount of unsecured general claims shall be allowed in the amount of \$8,166.31.

IT IS FURTHER ORDERED that to the extent that the Chapter 13 Standing Trustee has previously made disbursements to such creditor, the Trustee shall not be obligated to recoup same.

“Exhibit A”

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN**

In re: David J. Kwiatkowski

**Chapter 13
Case No. 10-71359
Judge Thomas J. Tucker**

Debtor. _____/

NOTICE OF OBJECTION TO CLAIM OF INTERNAL REVENUE SERVICE

Debtor(s), David J. Kwiatkowski, has filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or denied. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before a date not later than seven (7) days before the court hearing set below, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position, at:

United States Bankruptcy Court
211 West Fort Street, Suite 1700
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so that the court will **receive** it on or before ten (10) days before the scheduled hearing date listed below. All attorneys are required to file pleadings electronically.

You must also mail a copy to:

Office of the Chapter 13 Standing Trustee
Tammy L. Terry, Trustee
535 Griswold, Suite 2100
Detroit, MI 48226

Brian D. Rodriguez
Gold, Lange & Majoros, P.C.
24901 Northwestern Hwy, Ste. 444
Southfield, MI 48075

2. Attend the hearing on the objection, scheduled to be held on February 17, 2011, at 10:00 a.m. in Courtroom 1925, 211 W. Fort Street Bldg., Detroit, Michigan, 48226 unless your attendance is excused by mutual agreement between yourself and the objector's attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor other evidence will be received. A pre-trial scheduling order may be issued as a result of the pre-trial conference.)

If you or your attorney do not take these steps, the Court may deem that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.

GOLD, LANGE & MAJOROS, P.C.

Date: December 28, 2010

/s/ Brian D. Rodriguez

BRIAN D. RODRIGUEZ (P57194)

24901 Northwestern Hwy., Ste. 444

Southfield, MI 48075

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Revised 6/07

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Judge Thomas J. Tucker

Brian D. Rodriguez (P57194)
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Attorney(s) for Debtor(s)
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that she is an employee of Gold, Lange & Majoros, P.C.,
and that she served papers as follows:

Documents Served: (i) *Objection To Proof of Claim of Internal Revenue Service;*
(ii) *Notice of Objection To Claim of Internal Revenue Service;* and
(iii) *Copy of 2006 Tax Return*

Method of Service: First Class Mail

Served Upon:	Chapter 13 Standing Trustee Tammy L. Terry, Trustee 535 Griswold, Suite 2100 Detroit, MI 48226	Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114
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Internal Revenue Service P.O. Box 21125 Philadelphia, PA 19114	Internal Revenue Service P.O. Box 330500 M/S 15 Detroit, MI 48232-6500
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David J. Kwiatkowski
23510 Woodward Avenue
Ferndale, MI 48220

Date of Service: December 28, 2010

/s/ Sara Massaro

Sara Massaro, Paralegal
Gold, Lange & Majoros, P.C.
24901 Northwestern Hwy., Ste. 444
Southfield, MI 48075
(248) 350-8220